

# EXHIBIT 4

IN THE UNITED STATES DISTRICT COURT  
DISTRICT OF UTAH, CENTRAL DIVISION

CAPANA SWISS ADVISORS )  
AG, a Swiss corporation; )  
AMERIMARK AUTOMOTIVE )  
AG, a Swiss corporation, ) Videotaped Deposition of:  
 )  
Plaintiffs, ) Brett Breedlove  
 )  
vs. )  
 ) Case No. 2:23-CV-00467  
RYMARK, INC., a Utah )  
corporation; NICHOLAS ) Judge:  
THAYNE MARKOSIAN, an ) Hon. Robert J. Shelby  
individual; JOHN )  
KIRKLAND, an individual; ) Magistrate Judge:  
and Vicky Small, an ) Cecilia M. Romero  
individual, )  
 )  
Defendants. )

REMOTE PROCEEDING VIA ZOOM

October 22, 2024 \* 12:10 p.m. (EST)

Reporter: Diana Kent, RPR, CRR  
Notary Public in and for the State of Utah

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1 (EXHIBIT 48 WAS MARKED.) 03:03:30

2 Q. It's a large document, but just based on 03:03:38

3 the title page, I'll ask if you have ever seen -- 03:03:40

4 A. No. Again, if it was part of the exhibits 03:03:48

5 in the Complaint, I may have scanned it there, but not 03:03:52

6 prior. 03:03:57

7 Q. Okay. So no recollection if Rymark ever 03:03:57

8 provided KSM with this document? 03:04:01

9 A. Correct. 03:04:03

10 Q. And Exhibit 49, KSM 0008011. 03:04:03

11 (EXHIBIT 49 WAS MARKED.) 03:04:18

12 Q. So you see the Bates number, Mr. Breedlove? 03:04:19

13 A. Yes. 03:04:24

14 Q. And you recognize it as a document 03:04:25

15 produced by your firm? 03:04:27

16 A. Yes. 03:04:29

17 Q. And so this is dated September 28, 2023. 03:04:30

18 A. Correct. 03:04:33

19 Q. Have you seen this document before? 03:04:35

20 A. Yes. 03:04:36

21 Q. And what is it? 03:04:37

22 A. This is -- so during the period of 03:04:39

23 reissuance, we had requested Nick personally to make 03:04:46

24 personal representations regarding ownership of the 03:04:50

25 business and his election to be treated under 03:04:52

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1 Subchapter S of the Internal Revenue Code. 03:04:55

2 Q. Why is that? 03:04:58

3 A. Why is what? 03:04:59

4 Q. Why did you make that request? 03:05:00

5 A. Because of being made aware of the 03:05:05

6 litigation and the challenge, we wanted additional 03:05:07

7 support and his additional representations in the file 03:05:12

8 to support the disclosures in the financial statements, 03:05:15

9 in addition to the tax returns that are filed. 03:05:19

10 Q. So is it fair to say that discovery of the 03:05:21

11 litigation heightened the professional skepticism in 03:05:29

12 some regard? 03:05:32

13 A. Correct. 03:05:33

14 Q. And so part of it was requesting this 03:05:34

15 letter? 03:05:37

16 A. Yes. 03:05:38

17 Q. And so Rymark and KSM restated -- or you 03:05:39

18 restated the 2022 consolidated financial statements 03:05:48

19 directly because of the discovery of the litigation on 03:05:51

20 August 20, 2023. 03:05:53

21 A. We reissued the financial statements upon 03:05:56

22 discovery of the litigation, correct. 03:05:59

23 Q. And in reviewing those documents and 03:06:02

24 preparing them, did you -- were you ever provided with 03:06:05

25 the 2016 power of attorney documents that we looked at 03:06:10